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REPORT ON THE REVISION OF THE SYSTEM OF NATIONAL ACCOUNTS (SNA)

I. INTRODUCTION

1. After several years of discussion, the SNA review exercise was completed in 1989. This paper describes the status of work done on the SNA and is submitted Statistical Committee of the to the sixth session of the Joint Conference of African Planners Statisticians and Demographers in order to inform them of developments in this area.

2. The second Section of the paper gives a general overview of how the review was organized, in particular the series of expert group meetings convened to consider various technical aspects. Section III describes the substantive issues discussed at those meetings and the conclusions reached. Section IV describes the work programme for future international regional activities.

II. ORGANIZATION OF REVIEW EXERCISE

3. It should be mentioned that following the publication of the SNA manual in 1968, all countries endeavoured to put its principles into practice. With regard to countries of the Africa region, the ECA secretariat organized many training seminars in national accounting, working group meetings and workshops on specific areas for the proper use of the new system and provided advisory services in national accounting to help member States. Furthermore, African countries benefitted from technical, bilateral and multilateral assistance in the implementation of national accounting projects.

4. Nevertheless, according to a report on the status of SNA implementation published in 1980 by the United Nations Statistical Office, nearly all countries had difficulties in implementing the system. This was due to the fact that, on the one hand, the current version of the SNA manual was too confusing to be understood by producers and users of national accounts while, on the other hand, it no longer addressed new information needs. This was why the United Nations Statistical Commission, at its twenty-first session in 1981, recommended that an inter-secretariat working group should be set up to:

(i) Define objectives for the review of the SNA;

(ii) Organize the SNA review exercise.

5. The SNA review was carried out by an inter-secretariat working group in which the following organizations participated: the United Nations Statistical Office, the Statistical Office of the Organization for Economic Co-operation and Development (OECD), the Statistical Office of the European Communities (EUROSTAT), the International Monetary Fund (IMF) and the World Bank. The inter-secretariat working group co-ordinated SNA review activities, organized expert group meetings for national accounting specialists from national bureaux of statistics and international organizations and ensured that their views were duly reflected in the future version of the SNA.

6. The objectives of the review exercise were to simplify, clarify and update the SNA and its accompanying handbooks in order to make them more understandable to those who prepared national accounts and those who used such accounts. Accordingly, the new version of the Blue Book will describe comprehensively and accurately the conceptual

framework, more particularly the definition and classification of transactors and transactions. Furthermore, during the review period, a series of national accounting handbooks will be prepared and published by the United Nations Statistical Office. Those handbooks will contain further clarifications of the theoretical framework (concepts, definitions, classification, accounts and tables) and provide practical advice on data sources, compilation methods and information backed with examples of possible SNA applications.

7. The review exercise was carried out at expert group meetings which considered in depth the various specific aspect of the SNA. The inter-secretariat working group submitted to each group of experts a list of the issues to be considered in reviewing the SNA. Each group of experts was composed of:

(a) Six permanent national experts - three from developed countries such as France, the Federal Republic of Germany and the United States of America and three from such developing countries as Chile, the Congo and India - who participated all the meetings in order to ensure the general comprehensiveness of the system;

(b) At least six national experts specializing in the issues to be considered in connection with the review of the SNA; and

(c) Representatives of the inter-secretariat working group.

8. During the period 1986-1989, the expert group meetings held were the following:

(a) Expert group meeting on the SNA structure held in Geneva from 23 to 27 June 1986 and organized by the United Nations Statistical Office. Attending this meeting were 12 national experts including the six permanent members, the national experts of Australia, Chile, Israel, the Netherlands, Norway and Venezuela together with representatives of the United Nations Statistical Office, OECD, EUROSTAT, the IMF and the World Bank;

(b) Expert group meeting on the Comparison of Price and Quantity Measures, held at Luxembourg from 10 to 12 November 1986 and organized by EUROSTAT. In addition to the six permanent members, the meeting was attended by experts from Canada, Colombia, the United States of America, Japan and the Netherlands. Representatives of the United Nations Statistical Office, OECD, EUROSTAT, the IMF, the World Bank and ECA also attended the meeting;

(c) Expert group meeting on External Transactions, held in Washington from 23 March to 3 April 1987 and organized by the IMF. Twelve countries sent national accounting experts to the meeting. In addition to the permanent members were representatives from Australia, Ecuador, the United States of America, France, the United Kingdom and the Netherlands along with representatives of the United Nations Statistical Office, OECD, EUROSTAT, the IMF and the World Bank;

(d) Expert group meeting on Household Sector Accounts, held in Florence from 31 August to 4 September 1987 and organized by the World Bank. Six countries sent experts in national accounts. The six permanent members attended together with representatives of the United Nations Statistical Office, OECD, EUROSTAT, IMF and the

World Bank. The national experts represented the following countries Canada, Hungary, Mauritius, Mexico, the United Kingdom and Venezuela;

(e) Expert group meeting on Public Sector Accounts organized by the IMF in Washington from 25 to 29 January 1988. Twelve countries sent national accounting experts to participate in the meeting. In addition to the six permanent members, representative of Brazil, the Congo, Finland, Mauritius, Papua New Guinea and Sri Lanka attended together with representatives of the United Nations Statistical Office, OECD, EUROSTAT, the IMF and the World Bank;

(f) Expert group meeting on Production Accounts and Input-Output Tables held in Vienna from 21 to 30 March 1988. Thirteen countries sent national accounting experts to this meeting which was jointly organized by the United Nations Statistical Office and UNIDO. In addition to the six permanent members, national accounting experts from Australia, Canada Denmark, the United States of America, Indonesia, Mexico and Zimbabwe as well representatives of the United Nations Statistical Office, OECD, EUROSTAT, the IMF, the World Bank, UNIDO, ESCAP and INSTRAW attended the meeting;

(g) Expert group meeting on Financial Flows and Balances held in Washington from 6 to 14 September 1988 and organized by the IMF. Eleven national experts participated in the meeting. In addition to the permanent members, experts from Cyprus, the United States of America, Japan, Mexico, the United Kingdom and Thailand attended as did representatives from the United Nations Statistical Office, OECD, EUROSTAT, the IMF and the World Bank.

(h) Three expert group meetings on Co-ordination of the SNA Review:

(i) one organized by EUROSTAT in Luxembourg from 23 to 27 January 1989; and

(ii) two organized by the United Nations Statistical Office in New York from 12 to 21 July 1989 and from 13 to 29 September 1987.

The same group of experts participated in the three meetings, namely: the six permanent members, the national experts of Argentina, Denmark, the United States of America, India, Papua New Guinea, the United Kingdom, Zimbabwe and representatives of the United Nations Statistical Office, OECD, EUROSTAT, the IMF, the World Bank, ECLAC and ECA. A representative of ECWA also participated in the last meetings;

(i) Expert group meeting on Reconciliation of MPS/SNA standards on National Accountings, held in Moscow from 4 to 9 December 1989 and organized jointly by the United Nations Statistical Office and the Council for Mutual Economic Assistance (CMEA). In addition to the six permanent members national accounting experts from China, Cuba, Ecuador, Finland, Hungary, India, Poland, Czechoslovakia and Zimbabwe as well as representatives of the inter-secretariat working group participated in the meeting.

9. Each group of experts had the principal function of drawing conclusions and making recommendations on the subject with which it had been entrusted. Each meeting had before it substantive working papers and many supporting documents. The substantive papers dealt with the issues entrusted to the specific group of experts and

included a summary of the conclusions of previous regional and specialized meetings as well as of meetings of other expert groups that may have dealt with some of those issues.

10. With regard to the participation of African countries in the SNA review, it should be mentioned that ECA organized a seminar devoted exclusively to the review of SNA in Addis Ababa from 29 September to 3 October 1986. The report of the seminar (document E/ECA/PSD.5/34) containing the main conclusions and recommendations of countries in the region, was presented to the fifth session of the Joint Conference of African Planners, Statisticians and Demographers in 1988 as well as to the inter-secretariat working group.

III. TECHNICAL PROBLEMS CONSIDERED AND CONCLUSIONS OF EXPERT GROUP MEETINGS

11. This part contains a summary of the proceedings, conclusions and recommendations of the various expert group meetings mentioned earlier. It should be mentioned that the Statistical Commission formally considered them at its twenty-fourth session held in February and March 1987 and its twenty-fifth session held in February 1989.

A. Expert Group Meeting on the SNA Structure

12. In general terms, the group of experts defined the basic principles and general orientation of the review exercise. It was agreed that the review should not overly disturb the current system of national accounting and that one of the major objectives was to make the contents of the Blue Book and related handbooks more easily understood by the producers and users of national accounts. The SNA was a theoretical or abstract construct or a conceptual system that should be described in sufficient detail in the revised version of the Blue Book. In order to explain the system, the current presentation in matrice form which gave a general and very helpful view of the system, should be supplemented with a presentation or explanation based on "T accounts". Since the Blue Book was a conceptualization of the system, it should contain no information about compilation priorities which should feature in the handbooks.

13. The group of experts also considered the main aggregates of product, income and consumption of the SNA and recommended that gross domestic product (GDP) should remain the central aggregate of the system since it was both a product and an income aggregate. On the other hand gross national product (GNP) was more of a measure of income which would henceforth designated by the term "gross national income" (GNI). It was also recommended that the enlarged household consumption aggregate which comprised all consumption expenditure paid for by public authorities and private non profit institution sewing households should be included in the SNA. This referred to goods and services directly provided free of charge or nearly so to households (individualized consumption).

14. The role of input-output tables and the scope of revaluation accounts and balance sheets were debated at length. Members of the expert group agreed that the input-output framework should form an integral part of the SNA and the revaluation accounts extended to include not only revaluations but also the generation of assets and the cancellation of liabilities. To reflect such changes adjustment accounts would be introduced.

15. The group considered the classification of SNA transactors and transactions and agreed to draw a distinction among four major sectors: non-financial corporate, financial

corporate, general government and households. Subsequent expert group meetings would propose sub-sectoral categories as well as clearer definitions. The dual classification currently existing in the SNA should be maintained meaning that different units were to be used to classify production account on the one hand and sectoral accounts on the other at the same time as production accounts were established for institutional unit in order to highlight the links existing between the classification of value added elements per unit type of establishment and unit type of institution. The expert group confirmed that the International Standard Industrial Classification (ISIC) should be the main basis for the classification of activities and the Central Product Classification (CPC) the basis for product classification. The current distinction between market and non-market production remained essential in tables and accounts concerning production and goods and services. With regard to transactions, attention was focused on the definition of the concept of transactions in general by drawing a distinction between actual transactions and imputed and re-routed transactions on the delimitation of production, measurement and allocation of imputed bank services, the treatment of social security, insurance and pension scheme transactions and the definition and classification of financial-leasing.

16. Finally, the expert group agreed on the need for concerted efforts to be made to harmonize SNA concept and data with those of other systems. Where that was not possible, the nature and extent of such differences should be clarified. The harmonization exercise is being conducted to establish the relationship between the SNA and Government Finance Statistics, Balance of Payments Statistics and the Monetary and Banking Statistics of the IMF. It was also felt that this method could usefully be employed in other statistical areas concerning national accounting aggregates of SNA such as the relationship with ILO employment standards, the FAO standards for agricultural statistics, the UNIDO standards for industrial statistics and the aggregates of the system of balances in the national economy (MPS).

B. Expert Group Meeting on the Comparison of Prices and Quantities

17. The expert group considered the various issues raised in the calculation of price and quantity indices and arrived at a number of conclusions and recommendations. For example, no particular index category was recommended for the new SNA which should contain an analysis of the advantages and disadvantages of "chain indices" and "fixed-base indices" in varying situations. A reasonable way out was to use a fixed base for periods of about five years and then to work out a chain of long series, but in rapid changes in relative prices, it being desirable to change the base more frequently. It was decided that standardized terminology should be urgently defined and adopted with regard to concepts currently referred to by such expressions as "base year", "year of reference", "unit value", "price index", "implicit price deflator", "volume index", "quantity index", "constant prices", "real value", "volume" and "purchasing power indicators".

18. Further consideration was given to the alternative "resource cost" and "users' value" which was one of the major problems encountered when taking into account quality differences in the calculation of price and quantity indices and it was recommended that as far as was possible qualitative adjustments should be made on the basis of "users' value". The case of a product sold at several prices and of non-market services was mentioned. It was agreed that a product sold at different prices should be treated as different products except in cases where buyers have no freedom of choice. Accordingly,

seasonal products sold at different prices whether in season or out of season and products sold at different prices in different regions were to be treated as different products. However, products sold in limited quantity at controlled prices (in the case of rationing for example) while simultaneously selling at a different price on the parallel or black market were not to be considered as different products. With regard to non-market services, the new SNA would emphasize the fact that production indicators should in principle be used to measure non-market services (both individual and collective) at constant prices. The national accounting handbook should indicate in constant prices how production indicators are to be worked out in order to obtain acceptable approximations.

19. Currently, in the SNA, the only aggregate expressed in real value is the gross domestic product which provides an unambiguous measure of the product in real value terms. It does not, however, give any indications of the real effect of a number of other income flows such as real net income from external factors that enable Gross National Product to be calculated or Gross National Income in real value. Nor does it give an indication of the terms-of-trade effect which has a substantial impact on the economic development of developing countries. It was agreed that the new SNA should include recommendations for calculating the terms-of-trade effect and real income aggregates and should in particular contain a clear definition of the following useful concepts: National disposable income, National income and Disposable income of household. The correct expression that would be used to refer to Gross domestic product adjusted to take into account the terms-of-trade effect would be "gross domestic income" (GDI).

20. With regard to accounting for inflation, the group recommended that income and expenditure accounts as currently contained in the SNA should not be modified to reflect holding gains and losses. These should be clearly recorded in the Balance sheets and Adjustment accounts. More specifically, income and expenditure accounts should continue to indicate only nominal interest, holding gains and losses in terms of monetary assets as they appear in the Adjustment accounts.

21. The expert group recommended that in the new SNA, a detailed analysis should be conducted of intertemporal and interspatial of price and quantity of the relationships between them and of their analyitical uses. The handbook on national accounting in constant prices will examine the issues common to intertemporal and interspatial volume comparisons and another handbook will provide a comprehensive technical description of the methodology for interspatial comparisons. It was agreed that the aggregates of the SNA and ICP should be similar and that there should be better coherence in the classification used by both systems. Finally, the group noted that the results obtained by extrapolation (through national price or quantity indices) of indices for a given base year and the indices obtained by direct interspatial comparison for the current year could lead to major differences mostly because the national indices were weighted by national price or quantity statistics while interspatial comparisons were made on the basis of average international weight coefficients.

C. Expert Group Meeting on External Transactions

22. The expert group considered several issues and made recommendations on several topics. Agreement was reached with regard to the harmonization of concepts and treatment of external account transactions of the SNA and Balance of Payments. For example, it was agreed that a clear distinction would be made in the Balance of Payments

(BOP) between factor services and non-factor services and between current transfers and capital transfers as in the case of the SNA. Imports would be valued FOB in the SNA in accordance with the recommendations of the BOP. Given the importance of exports and imports of financial services, it was agreed that the present imputations of SNA for banks and insurance services would be introduced in the BOP. Reinvested earnings of the subsidiaries of foreign enterprises which, to date, were imputed only in the BOP should also be impeted in the SNA.

23. The expert group established generai but more flexible principles in external accounts of the SNA and in the BOP with respect to residenc and the application of the principle of change of ownership in the registration of transactions. It was agreed that the basic criterion of residenc was an economic criterion, namely the centre of interest of the individuals or units which should be established in the country more or less permanently. The legal criterion and the one-year rule currently included in the SNA and the BOP should be used only as approximations. Similarly, the change of property was considered to be a guiding criteria for the registration of transactions in the SNA and BOP.

24. The meeting also classified the points which were not explicit enough in the SNA. These related, for instance, to financial leasing, coverage of international organizations, and the use of exchange rates in the conversion of foreign transactions quoted in foreign currency to local currency, in the case of multiple exchange rates and rapidly changing exchange rates.

D. Expert Group Meeting on the Household Sector Accounts

25. The expert group agreed that a typology of imputations and reroutings should be developed and included in the Blue Book. Handbooks should, however, indicate those imputations which would be identified in the published tables. Similarly the group confirmed that the production boundary excluded non-marketed services of households, but that the coverage of non-markated goods had increased. Illigal transactions should, in principle, be included in production.

26. A new concept of consumption, to describe Total household consumption including individualized consumption of general government and private non profit institutions, should be integrated into the central framework of the SNA, without, however, changing the coverage of transactions contained in income and outlay accounts of Household and General Government. The introduction of a concept of Final consumption of enterprises was not accepted but the coverage of salaries and wages in kind was expanded. The concept of quasi-corporation was retained but was modified to include unincorporated enterprises with full accounting systems.

27. The various private non-profit institutions (PNPIs) were considered and it was agreed to categorize them under their various sectors of activity. The majority of participants were of the opinion that private non-profit institutions serving households should be regarded as a subsector of households and no longer as a separate sector. Similarly, private non-profit institutions financed and controlled by the Government also formed an integral part of this sector. However, the criterion of "control" should be given further clarification, particularly in the case of religious organizations and political parties.

28. Particular features of the Social Accounting Matrices (SAMs) relating to the socio-economic breakdown of the household sector and the subdivision of factors of production (labour) should be integrated in the central framework. The group was in favour of the preparation of a handbook on Household accounts which would deal mostly with the links between the micro - macro data and concepts. Finally, it was agreed that the data should be brought more in harmony with ILO statistics by making a distinction in the SNA between formal and informal activities and between employees and own-account workers.

E. Expert Group Meeting on Public Sector Accounts

29. The expert group agreed that the tables on conceptual tables between Government Finance Statistics (GFS) and the SNA were necessary to show all the differences between the two systems while the operational to bridge tables containing figures are important tools for estimating the government accounts of the SNA on the basis of GFS data for countries where such accounts have not yet been developed.

30. The group reaffirmed the accrual basis for the recording transactions in the SNA and the cash basis in the GFS. However, it was recommended to include in the SNA supplements tables based on cash registration in order to facilitate the link with the GFS. It was also agreed to impute a rent regarding government buildings, which would be reflected in the operating surplus and to calculate a fixed capital consumption for roads, bridges, dams, etc., and to broaden the concept of capital formation of general government in order to incorporate military assets.

31. The group considered the introduction of an intermediary level between the central and local governments for countries where such subdivisions existed. It was important to have separate data on the social security funds of each government. The group agreed to classify as public enterprises, those in which the government held majority share in the capital as well as those in which the government controlled management and the conduct of economic policy, even if it holds less than 50 per cent of the equity capital. "Departmental enterprises should be treated separately from General government and it was recommended to consider as market units those government units whose value of production covered costs and to create ancillary and integrated activities of government in the same way as those of corporates.

F. Expert Group Meeting on Production Accounts and Input-Output Tables

32. The expert group made recommendations on the redefinition of many concepts such as statistical units, taxes, secondary products, etc., in order to simplify and to clarify them, to make them more operational and to obtain a common set of terminology for the SNA and the European system of integrated Economic Accounts (ESA). These definitions should closely correspond to those used in the revised International Standard for Industries Classification (ISIC).

33. The triple distinction contained in the current SNA between the institutional units, establishments and units of goods and services (products) should be maintained. The establishment will continue to be the statistical unit for production account and capital accounts by kind of economic activity, and in principle, be defined as an enterprise or part of an enterprise engaged in one kind of activity at one location, but in practice, some establishments may be engaged in more than one activity and at several locations.

34. A distinction was made between ancillary activities and integrated activities. Ancillary activities refer to the production of services used in the enterprise and which are found in similar enterprises. If the sale of ancillary activities exceed 50 per cent of output, the units should be considered as establishments. Integrated activities refer to the production of different kinds of goods and services and, perhaps, services produced in a vertically integrated enterprise. If they took place in different locations, they were always to be treated as separate establishments.

35. It was recommended that units which had a full accounting system, with profit and loss accounts and balance sheets should be classified under corporate. In addition, the following new terminologies were recommended: "market producers" instead of "industries", "non-market producers" instead of "other producers" and "producers of government services" "goods and services" instead of "commodities", "products" being synonymous with "goods and services" "Taxes on product" instead of "commodity taxes", "other taxes linked to production" instead of "other indirect taxes" and "tax on income and wealth", etc., instead of "direct taxes".

36. With regard to the imputed bank service charges, the group intended to maintain the current SNA valuation method, but recommended the allocation of imputed bank service charges between the intermediate consumption of producers including general Government, final consumption of households, exports and imports.

37. In the case of official multiple exchange rates, the accounts should have global adjustment items. The latter are calculated as the difference between transactions with the rest of the world converted into national currency by using actual multiple exchange rates, with the some flows converted using a "unitary" exchange rate calculated as a weighted average of the various rates.

38. Most of the group members felt that costs of mineral prospection and of certain research - development expenditure should be included in capital formation-whether or not they yielded concrete results. The group was divided in terms of the continuous treatment of durable military goods as final consumption. However, a number of participants favoured the treatment, as capital formation, at least immovable assets such as hospitals, schools, roads and aerodromes which may be used for civilian purposes.

G. Expert Group Meeting on Financial Flows and Balance

39. The group reviewed the relationship between the specialized systems of financial statistics, in particular the IMF Monetary and Banking statistics (MBS) and the system of national accounts (SNA) which also covered both financial and non-financial transactions. It was agreed that there was a need to include in the SNA an analysis of the financial transactions between creditors and debtors based on the type of financial instruments involved.

40. The group recommended that a change should be made in the classification of the subsectors of financial institutions and in the financial instruments to reflect new forms of financial services and instruments. The SNA should clarify a number of issues concerning the limits of financial subsectors and the specific features of financial instruments to facilitate their classification.

41. As for the reconciliation accounts and balance sheets it was agreed that they should be further merged with the sectoral accounts of the revised SNA and that a new concept entitled "change in net worth" should be introduced in the SNA. Different revaluation items should be separately defined to allow for other income measurements.

H. Expert Group Meeting on SNA Co-ordination

42. All three expert group meetings reviewed all the chapters and the accounting structures and tables of the first provisional review of the revised SNA in order to ensure that the conclusions of the various expert groups were faithfully reflected in the text and that they were not contradictory. They also made observations and recommendations on certain issues that could not be resolved by the specialized meetings. However, a number of points remained pending and will be tabled before subsequent specialized regional meetings and the regional commission meetings for discussion.

I. Expert Group Meeting on the Reconciliation of the MPS/SNA Standard on National Accounting

43. The expert group reviewed the difference between the two accounting systems and identified the following major difference.

(a) Those resulting from the disagreement between economic theories;

(b) Those resulting from institutional arrangements; and

(c) Those incidental differences reflecting national systems, and those inherent in data sources;

44. The first two types of differences will always remain; but as for the third type, there is no methodological incompatibility in the systems, as the difference lay not in the principles but their application. The differences of the third type have no theoretical basis; they only arise from the simple fact that while drawing the dividing line between total consumption of the population (TCP) and another aggregate, different conventions were applied, in certain limited cases, to the SNA and the MPS or examples of different limited cases were cited.

45. Although most of these differences were considered minor, the group recommended that they should be eliminated as a first step to the reconciliation of the two systems. The differences between the TCP and intermediate consumption (business travel costs, costs incurred by enterprises on cultural and sporting activities, clothing and uniforms, food and accommodation provided free to military personnel, other costs.), between TCP and capital formation, TCP and government consumptions (legal services) and TCP and the rest of the world. It was agreed that the future version of the revised SNA will have to eliminate these differences.

III. THE REVISED SNA AND THE NATIONAL ACCOUNTING HANDBOOKS

46. As earlier stated, the final result of the review process will be a revised version of SNA followed up over the years by a series of accounting handbooks established and published by the United Nations Statistical Office.

A. The revised SNA (Blue Book)

47. The United Nations Statistical Office recruited Prof. T.P. Hill as a consultant to produce a new and revised version of SNA. He will be assisted by two other consultants, M.A. Vanoli and Ms. A. Harrison, in writing specific chapters such as that on the over view of the system, satellite accounts, adaptation of SNA to specific conditions, glossary and in the preparation of accounting structures, tables and classifications. The first revised provisional version of SNA was discussed during the three expert group meetings on co-ordination of the SNA review and the comprehensive plan of the revised version is as follows:

Chapter 1	Introduction
Chapter 2	Overview of the system
Chapter 3	Institutional Units and Residence
Chapter 4	Sectors and Subsectors of the System
Chapter 5	Production Accounts
Chapter 6	Final Expenditure
Chapter 7	Production Accounts by kind of Activity and Input-Output Tables
Chapter 8	Taxes and Other Transfers
Chapter 9	Other Components of Income and Outlay Accounts
Chapter 10	Capital Accounts
Chapter 11	Balance Sheets
Chapter 12	Price and Volume Changes
Chapter 13	Satellite Accounts
Chapter 14	Adaptation of SNA to Specific Conditions.
Annex 1	SNA Matrix
Annex 2	Accounting Principles including a Taxonomy of Transactions and the various kinds of Imputations and Rerouting
Annex 3	Links between the SNA and related Statistical Systems: Balance of Payments (BOPs), Government Finance Statistics (GFS), Banking and Monetary Statistics (BMS) and the Material Product of System (MPS).
Annex 4	Table Showing the Differences between the Current and the Revised SNA
Annex 5	Population and Employment
Annex 6	Detailed Analysis of Variations in Stocks and in Work in Progress
Annex 7	Glossary

It should be mentioned that the plan is still provisional and may be modified in the light of new developments regarding the manuscript.

B. National Accounting Handbooks

48. These handbooks contain or will contain new specifications on the theoretical framework of the subsystem (in terms of concepts, accounts and tables applicable to specialized types of analysis), on the detailed analysis of sources and methods facilitating the establishment of specialized statistics as well as on the theoretical and practical links between the foregoing and other related statistics.

49. Two handbooks have already been published, the first in 1986, on sources and methods of production accounts and the second in 1988, on public sector accounts. Both handbooks will be revised once the revised SNA is adopted by the Statistical Commission. Other handbooks being prepared are:

- Input-Output tables
- Household sector accounts
- Enterprise accounts
- External transactions
- National accounting at constant prices
- Comparison between the system of national accounting (SNA) and the system of balances of the national economy (MPS).

IV. FUTURE WORK PROGRAMME

50. The inter-secretariat working group has proposed the following future work programme for the SNA review:

(a) Dissemination of the first provisional version of the SNA in January 1990 (English version);

(b) Dissemination of a document on important changes in the present SNA which will serve as background documents for the meetings of regional commissions;

(c) Meeting of the regional commissions from April to November 1990;

(d) Dissemination of the improved SNA (first provisional version) in July 1990;

(e) Expert group meeting on the co-ordination of the SNA review, scheduled for September/October 1990, to decide on outstanding issues;

(f) In its 1991 meeting, the Statistical Commission will be informed of the conclusions of the regional commission meeting and the improved version of the SNA. It will then be able to give directives on the finalization of the revised SNA which is likely to be adopted by the Statistical Commission after publication in 1993.